

Senate File 2364 - Reprinted

SENATE FILE 2364

BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SF 2082)

(As Amended and Passed by the Senate March 10, 2010)

A BILL FOR

1 An Act relating to income tax checkoffs for the child abuse
2 prevention program fund, the veterans trust fund, and the
3 volunteer fire fighter preparedness fund and including
4 retroactive applicability provisions.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 235A.2, subsection 1, Code 2009, is
2 amended to read as follows:

3 1. A child abuse prevention program fund is created in
4 the state treasury under the control of the department of
5 human services. The fund is composed of moneys appropriated
6 or available to and obtained or accepted by the treasurer of
7 state for deposit in the fund. The fund shall include moneys
8 transferred to the fund as provided in section ~~422.12K~~ 422.12F.
9 All interest earned on moneys in the fund shall be credited to
10 and remain in the fund. Section 8.33 does not apply to moneys
11 in the fund.

12 Sec. 2. NEW SECTION. **422.12F** **Income tax checkoff for child**
13 **abuse prevention program fund.**

14 1. A person who files an individual or a joint income tax
15 return with the department of revenue under section 422.13 may
16 designate one dollar or more to be paid to the child abuse
17 prevention program fund created in section 235A.2. If the
18 refund due on the return or the payment remitted with the
19 return is insufficient to pay the additional amount designated
20 by the taxpayer to the child abuse prevention program fund,
21 the amount designated shall be reduced to the remaining amount
22 remitted with the return. The designation of a contribution
23 to the child abuse prevention program fund under this section
24 is irrevocable.

25 2. The director of revenue shall draft the income tax form
26 to allow the designation of contributions to the child abuse
27 prevention program fund on the tax return. The department of
28 revenue, on or before January 31, shall transfer the total
29 amount designated on the tax return forms due in the preceding
30 calendar year to the child abuse prevention program fund.
31 However, before a checkoff pursuant to this section shall be
32 permitted, all liabilities on the books of the department of
33 administrative services and accounts identified as owing under
34 section 8A.504 and the political contribution allowed under
35 section 68A.601 shall be satisfied.

1 3. The department of human services may authorize payment
2 of moneys from the child abuse prevention program fund, in
3 accordance with section 235A.2.

4 4. The department of revenue shall adopt rules to administer
5 this section.

6 5. This section is subject to repeal under section 422.12E.

7 Sec. 3. NEW SECTION. 422.12G Joint income tax refund
8 **checkoff for veterans trust fund and volunteer fire fighter**
9 **preparedness fund.**

10 1. A person who files an individual or a joint income tax
11 return with the department of revenue under section 422.13 may
12 designate one dollar or more to be paid jointly to the veterans
13 trust fund created in section 35A.13 and to the volunteer fire
14 fighter preparedness fund created in section 100B.13. If the
15 refund due on the return or the payment remitted with the
16 return is insufficient to pay the additional amount designated
17 by the taxpayer, the amount designated shall be reduced to the
18 remaining amount of refund or the remaining amount remitted
19 with the return. The designation of a contribution under this
20 section is irrevocable.

21 2. The director of revenue shall draft the income tax form
22 to allow the designation of contributions to the veterans trust
23 fund and to the volunteer fire fighter preparedness fund as
24 one checkoff on the tax return. The department of revenue,
25 on or before January 31, shall transfer one-half of the total
26 amount designated on the tax return forms due in the preceding
27 calendar year to the veterans trust fund and the remaining
28 one-half to the volunteer fire fighter preparedness fund.
29 However, before a checkoff pursuant to this section shall be
30 permitted, all liabilities on the books of the department of
31 administrative services and accounts identified as owing under
32 section 8A.504 and the political contribution allowed under
33 section 68A.601 shall be satisfied.

34 3. The department of revenue shall adopt rules to administer
35 this section.

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1 4. This section is subject to repeal under section 422.12E.

2 Sec. 4. REPEAL. Section 422.12L, Code 2009, is repealed.

3 Sec. 5. REPEAL. Section 422.12K, Code Supplement 2009, is
4 repealed.

5 Sec. 6. RETROACTIVE APPLICABILITY. This Act applies
6 retroactively to January 1, 2010, for tax years beginning on
7 or after that date.